The Sherwin-Williams Company 101 Prospect Avenue, N. W. Cleveland, Ohio 44115

January 9, 1984

JAN 1 9 19 Prastra Lockwood

Mr. J. W. Witkowski U.S. EPA Region II ER & HMI Branch Woodlredge Avenue Edison, New Jersey 08837

Re: Release/Threatened Release
55 Lockwood St., 99-107 Lockwood St., Lockwood St., Raymond
Blvd., Euclid Ave. and Environs
Notice to Responsible Party

Dear Mr. Witkowski:

I am writing in response to the "NOTICE TO RESPONSIBLE PARTY UNDER CERCLA" issued by your office to The Sherwin-Williams Company's (hereinafter "the Company") Brown Street and Lister Ave. facility in Newark, New Jersey on or around October 4, 1983, wherein you advise the Company that it may be liable for the cost of removal activities performed by EPA in connection with the alleged discovery of 2,3,7,8 - Tetrachlorodibenzo-p-dioxin at the above captioned premises.

The Company, to the best of its knowledge and belief, (1) is neither a past nor present owner of any of the above captioned premises, (2) is neither a past nor present operator at any of the above captioned premises, (3) has never generated, transported, stored, treated or disposed of or arranged by contract or otherwise for the transport, treatment or disposal of 2,3,7,8 - Tetrachlorodibenzo-p-dioxin at, to or from any of the above captioned premises.

Therefore, the Company denies any legal or equitable liability under any statute, regulation, ordinance or common law for any response costs or damages caused by any actual or threatened release of said dioxin.

Please call me if I can be of further assistance.

Sincerely yours,

Deborab R. Wamsle

Attorney

(216)566 - 2453

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DRW:nt

cc: FCGaugush ADChilds